

CITY OF ANNAPOLIS, MARYLAND
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

Exhibit 1

June 30, 2000

With Comparative Totals for June 30, 1999

	Governmental Funds		
	General Fund	Special Revenue Fund	Capital Projects Fund
ASSETS AND OTHER DEBITS			
Cash and cash equivalents	\$ 3,358,214	641	2,280,751
Investments	11,761,061	-	-
Receivables, net of allowances for bad debts of \$190,468 in the General Fund and \$4,038 in the enterprise funds:			
Taxes	185,765	-	-
Charges for services	-	-	-
Other charges	345,586	-	-
Accrued revenues	1,507,035	5,533	95,519
Receivables, net	2,038,386	5,533	95,519
Due from other funds	6,351,170	-	-
Inventories	93,983	-	-
Prepaid items	231,304	-	-
Notes receivable, net	-	-	-
Restricted water and sewer capital facility assessments	-	-	-
General fixed assets	-	-	-
Enterprise property, plant and equipment, net	-	-	-
Amount to be provided for long-term debt	-	-	-
Total assets and other debits	\$ 23,834,118	6,174	2,376,270
LIABILITIES			
Accounts payable	\$ 702,996	1,265	125,528
Accrued payables and other liabilities	1,595,432	4,909	63,609
Due to other funds	19,159	-	-
Obligation for vacation benefits	1,366,404	-	-
Deferred revenues	229,858	-	-
Escrowed funds	2,269,822	-	-
Unearned water and sewer capital facility assessments related to restricted assets	-	-	-
Long-term debt, including current portion	-	-	-
Total liabilities	6,183,671	6,174	189,137
EQUITY AND OTHER CREDITS			
Contributed equity	\$ -	-	-
Investment in general fixed assets	-	-	-
Retained earnings	-	-	-
Fund balance:			
Reserved:			
Encumbrances	237,591	45,522	474,868
Police and fire retirement plans	-	-	-
Inventories and prepaid items	325,287	-	-
Unreserved:			
Designated for subsequent years expenditures:			
Capital projects	3,393,489	-	1,712,265
Capital improvement plan	8,007,270	-	-
Self insurance	162,000	-	-
Undesignated (deficit)	5,524,810	(45,522)	-
Total equity and other credits	17,650,447	-	2,187,133
Total liabilities, equity and other credits	\$ 23,834,118	6,174	2,376,270

The accompanying notes to general purpose financial statements are an integral part of this statement.

Proprietary Funds		Fiduciary Fund	Account Groups		Totals (Memorandum Only)	
Internal Service Fund	Enterprise Funds	Pension Trust	General Fixed Assets	General Long-Term Debt	June 30, 2000	June 30, 1999
2,068,204	2,745,779	-	-	-	10,453,589	11,573,435
-	-	124,984,202	-	-	136,745,263	135,050,610
-	-	-	-	-	185,765	152,191
-	1,498,936	-	-	-	1,498,936	1,254,876
-	104,289	-	-	-	449,875	208,250
10,759	1,677,760	-	-	-	3,296,606	3,229,652
10,759	3,280,985	-	-	-	5,431,182	4,844,969
-	-	19,159	-	-	6,370,329	4,094,336
-	104,158	-	-	-	198,141	247,325
-	38,713	-	-	-	270,017	42,892
-	10,756	-	-	-	10,756	13,729
-	6,044,920	-	-	-	6,044,920	5,956,010
-	-	-	35,846,288	-	35,846,288	28,472,418
-	37,391,269	-	-	-	37,391,269	36,650,484
-	-	-	-	16,312,614	16,312,614	17,643,480
2,078,963	49,616,580	125,003,361	35,846,288	16,312,614	255,074,368	244,589,688
11,761	118,380	-	-	-	959,930	1,053,582
345,390	512,615	-	-	-	2,521,955	2,937,391
402,805	5,948,365	-	-	-	6,370,329	4,094,336
-	295,353	-	-	-	1,661,757	1,569,729
-	812,956	-	-	-	1,042,814	1,179,984
-	-	-	-	-	2,269,822	1,938,956
-	6,044,920	-	-	-	6,044,920	5,956,010
-	16,237,383	-	-	16,312,614	32,549,997	35,084,463
759,956	29,969,972	-	-	16,312,614	53,421,524	53,814,451
-	14,675,451	-	-	-	14,675,451	14,501,756
-	-	-	35,846,288	-	35,846,288	28,472,418
1,319,007	4,971,157	-	-	-	6,290,164	5,794,508
-	-	-	-	-	757,981	3,207,828
-	-	125,003,361	-	-	125,003,361	126,219,513
-	-	-	-	-	325,287	120,266
-	-	-	-	-	5,105,754	5,116,476
-	-	-	-	-	8,007,270	6,262,200
-	-	-	-	-	162,000	339,000
-	-	-	-	-	5,479,288	741,272
1,319,007	19,646,608	125,003,361	35,846,288	-	201,652,844	190,775,237
2,078,963	49,616,580	125,003,361	35,846,288	16,312,614	255,074,368	244,589,688